

















## CITY COUNCIL.

## Work of the City Fathers Yesterday.

## MR. PARCELS ALL RIGHT.

Street and Bridge Matters Considered—Special Meeting to be Held on the Paving Question.

The City Council met yesterday afternoon at 1 o'clock as a Committee of the Whole to consider the petitions of the Main Street and Agricultural Street Street Railway and the Central Street Railway for franchises. Mr. Stearns was called to the chair, and the Main Street franchise was taken up first.

Col. J. O. Wheeler stated that the original franchise had been placed and the company had been placed in a position to start from First to Washington streets, and presented a petition in favor of the franchise.

Mr. Frankford presented a protest against the granting of the franchise unless the rate of interest on the bonds is put as near the center of the street as possible.

Mr. Reed offered an amendment providing that, if paving be ordered or changed of paving be made, the company shall pave the track and two feet on each side thereof.

Mr. Kuhlman amended further that no switches or turnouts be constructed where designated by Council, and no turnout shall be nearer than twenty-five feet to the junction with any other street.

On motion the whole matter, together with the franchise asked by the Central Street Railway, was referred to the Board of Public Works.

The committee then reported on the Ninesburg. Present all members excepting Councilmen Hollister and Valdez.

The reading of the minutes of the previous meeting was dispensed with.

REPORTS OF CITY OFFICERS.

The Mayor reported that during January the City had collected \$10 for water and returned twenty-five permits. Also recommended that the method of collecting water rates be changed. Finance Committee.

The Mayor reported the collection of \$118 for fines collected in the Mayor's court during January. Finance Committee.

The City Auditor presented his regular weekly report of the condition of the several funds of the City. Finance Committee.

The Clerk of the Council reported that during January \$344.50 in city income had been received, and \$304.50 returned. Finance Committee.

The report of the Tax Collector agreed with the above. Finance Committee.

The Superintendent of Streets presented a pay-roll amounting to \$427. Finance Committee.

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The City Attorney then presented the following opinion and report to the Commission: The City Tax Collector.

To the Hon. the Council of the City of Los Angeles:

RESOLUTIONS.—In the matter of the Resolution of Tax Collector, referred to me, I would report as follows:

Resolution No. 23, p. 40, Robinson's edition of Ordinances, entitled "A Resolution of the Mayor and Council of the City of Los Angeles, regulating the fees of Tax Collector," provides as follows:

"Section 1.—The Tax Collector shall be allowed only one-half per cent. on each one hundred dollars of taxes and five per cent. on each one hundred dollars of licenses collected by him, also fifty cents for each certificate of tax sale, except those issued to the city, and all collected over and above what is in the aggregate amount to the rate of two thousand dollars per annum, to be paid by the Tax Collector into the city treasury. The Tax Collector to pay any and all salaries and routine without expense to the city."

"Approved February 29th, 1885. Under that resolution, the compensation of the Tax Collector is clearly limited to two thousand dollars per annum, but that resolution, in my opinion, is partially repealed by Ordinance No. 51, entitled, "An Ordinance of the City of Los Angeles, relating to the Assessment and Collection of Taxes," approved February 23rd, 1885. Section LXVIII provides as follows:

"The Tax Collector shall be allowed one-half per cent. on each one hundred dollars of taxes collected, and one-half per cent. on each one hundred dollars of licenses collected, without regard to amount over two thousand dollars or less, and in excess of the compensation of Tax Collector to two thousand dollars per annum."

Section LXVIII of Ordinance No. 51 provides as follows:

"All ordinances and resolutions of the City of Los Angeles are hereby repealed."

Under the Revised Charter of the City of Los Angeles, Ordinance No. 51, is repealed, and the name as was decided by the Supreme Court of the City of Los Angeles, in *Waldron v. West Coast*, 10 Cal. 330.

The Supreme Court has laid down the rule as to the effect of a general repealing act in the following language:

"An act containing a clause repealing all acts and parts of acts inconsistent with the provision but not repealing by name a previous act on the same subject matter leaves in force all such portions of the previous act as are not in conflict with its provisions. People v. Duffell, 20 Cal. 319."

Applying that rule to the construction of the ordinance and ordinance in question, we find the effect of the compensation of Tax Collector to two thousand dollars per annum, and with the provisions of the latter ordinance allowing a commission of one-half per cent. on each one hundred dollars of taxes and five per cent. on each one hundred dollars of licenses collected, is hereby repealed.

The other portions of resolution No. 23 are consistent with the later ordinance, and are therefore preserved and still in force, and the Tax Collector entitled to five per cent. on each one hundred dollars of taxes and five per cent. on each one hundred dollars of licenses collected, and 50 cents for each certificate of tax sale, and in accordance with law.

As the last ordinance was adopted during the term of the preceding Tax Collector, and his compensation was increased during his term of office, there would seem to be an illegal exercise of power by the Council for the year, in increasing the rate of compensation of Mr. Burdick for the year 1885, in which the ordinance changing compensation of Tax Collector was passed. Respectfully submitted,

J. W. MCKINLEY, City Attorney.

Referred to the special committee of three on Tax Collector.

BOARD OF PUBLIC WORKS.

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